IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No. 9972 of 1995

For Approval and Signature:

HONOURABLE MR.JUSTICE M.R. SHAH

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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AMRATLAL JOITARAM PATEL - Petitioner(s)

Versus

DY COLLECTOR & 1 - Respondent(s)

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Appearance :
MR AN PATEL for Petitioner(s) : 1,
NOTICE SERVED for Respondent(s) : 1 - 2.
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CORAM : HONOURABLE MR.JUSTICE M.R. SHAH

Date : 08/12/2005

ORAL JUDGMENT

1. In this petition under Article 226 of the Constitution of India, the petitioner has challenged the legality and validity of the order / attachment

notice dated 4.9.1995 issued by the Deputy Collector, Stamp Duty Valuation, Mehsana issued under Section-154 read with Section-200 of the Bombay Land Revenue Code by which the petitioner is directed to pay an amount of Rs.21,460/- towards the deficit stamp duty with respect to the Document NO.275 dated 14.3.1985 presented before the Sub-Registrar, Kadi.

2. It is required to be noted that the said notice is issued for recovery of the deficit stamp duty pursuant to the orders passed by the Competent Authority under Section-32-A of the Bombay Stamp Act but the petitioner has not challenged the order passed by the competent authority passed under Section-32-A of the Bombay Stamp Act by which the petitioner is directed to pay an amount of Rs.21,460/- towards the deficit stamp duty. What is challenged is the order for attachment / notice issued under Section-154 and Section 200 of the Bombay Land Revenue Code for recovering an amount on the basis of the order passed by the competent authority under Section-32-A of the Bombay Stamp Act. In absence of any challenge to the order passed under

Section-32-A of the Bombay Stamp Act, if the authority has initiated the proceedings for recovery of the amount on the basis of the order passed under Section-32 of the Bombay Stamp Act, it cannot be said that the said action / notice is in any way illegal and / or arbitrary and / or contrary to the provisions of the Act which requires to be quashed and set aside.

3. For the reasons stated above, there is no substance in the present Special Civil Application and the same requires to be dismissed and is accordingly dismissed.

4. Rule is discharged. Ad-interim relief, if any, stands vacated. However, there will be no order as to costs.

[M.R.Shah, J.]

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